

ID: CCA-310138-09

Number: **200914030**

Office:

Release Date: 4/3/2009

UILC: 6229.02-00

From:

Sent: Thu 10/23/2008 9:16 AM

To:

Cc:

Subject: RE: IRC 1441-1446 and TEFRA

[REDACTED]

The Form 872-i should be signed by a manager of the TEFRA entity rather than by the TMP if it is an LLC. The TMP of a TEFRA entity has no power to bind the entity itself unless he is a manger/general partner under state law. The TMP of a state law partnership will always be a general partner, but the TMP of an LLC may not be a manager under state law.